

August 16, 2021

Canadian Securities Administrators

Dear Sirs/Mesdames:

Re: Ayr Wellness Inc. – Change of Auditor

Pursuant to National Instrument 51-102 – Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of Ayr Wellness Inc. dated August 16, 2021 (the “Notice”) and, based on our knowledge of such information at this time, we agree with the statements concerning our Firm made in the Notice.

Very truly truly,

Marcum LLP

Marcum LLP

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